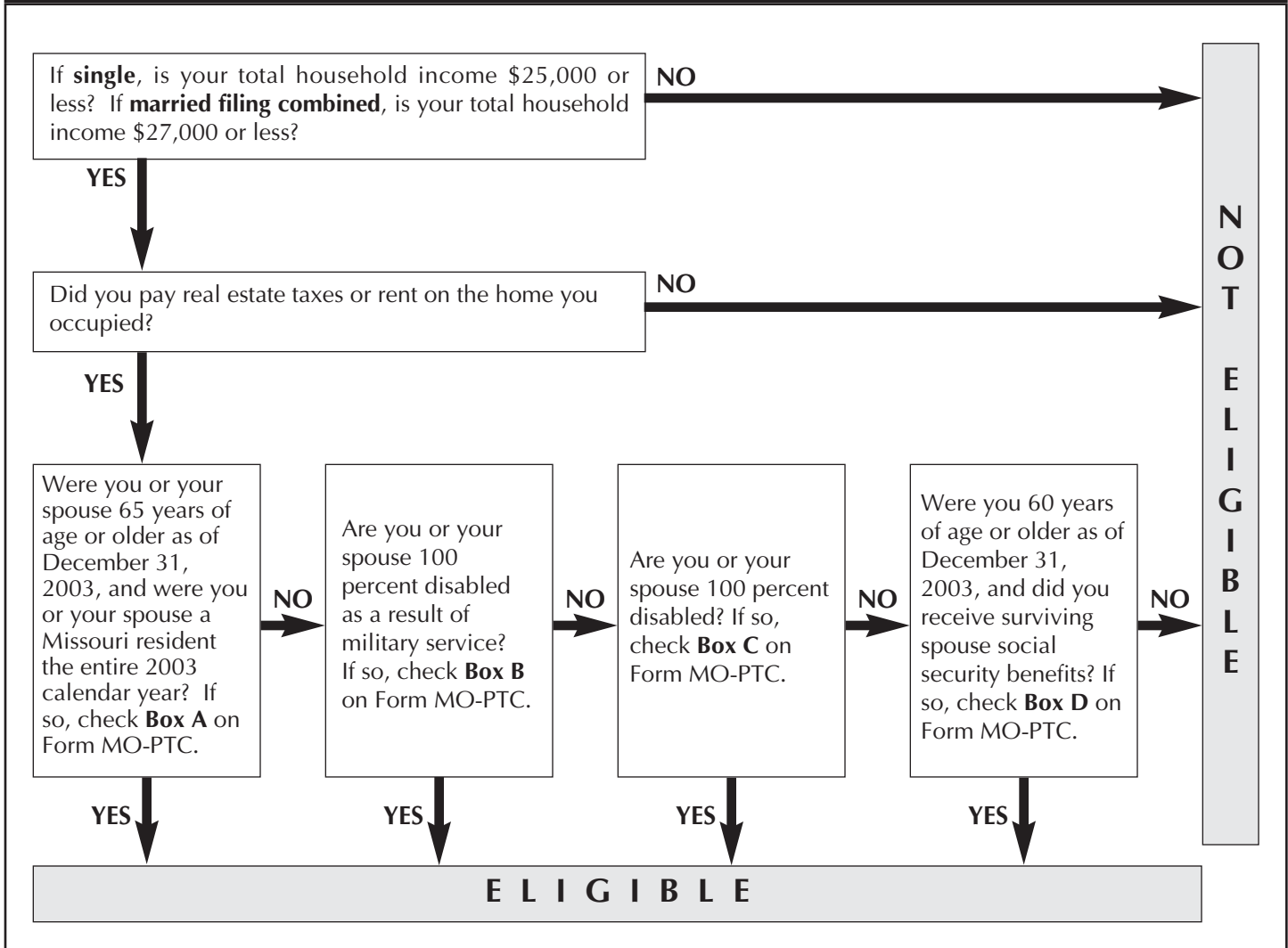


# 2003 Form MO-PTC Instructions

## AM I ELIGIBLE?

Use this diagram to determine if you or your spouse are eligible to claim the  
**PROPERTY TAX CREDIT**



***If you need to file an income tax return, Form MO-1040 or Form MO-1040P, you must use Form MO-PTS to claim a property tax credit and attach it to the Form MO-1040 or Form MO-1040P.***

**Do not use Form MO-PTC if you need to file an income tax return.**

## What's Inside?

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## Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2003 Form MO-PTC, Property Tax Credit Claim if you meet the eligibility requirements on page 1 and are not required to file an individual income tax return.

You **cannot use this book** if you were required to file a federal return and you were a:

- Resident of Missouri and you had Missouri adjusted gross income of \$1,200 or more;
- Nonresident of Missouri and had income of \$600 or more from Missouri sources; or
- Resident or nonresident with Missouri withholding and you want to file an individual income tax return to claim your credit.

If you meet any of the above qualifications, you **cannot** file the Form MO-PTC. You must file a Missouri income tax return and attach Form MO-PTS if you qualify for a property tax credit. See information in the next column to obtain the correct form (Form MO-1040 or Form MO-1040P) to file and claim your Property Tax Credit.

**Exception:** You are not required to file a Missouri income tax return if your standard deduction plus your personal exemption meet or exceed your Missouri adjusted gross income.

If you are a nonresident alien, access our web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) for information.

## Helpful Hint

If you anticipate receiving any 1099 or W-2 income, please wait to file this claim until all statements are received. Filing too early may result in a balance due.

## Do You Have the Wrong Tax Book?

### To obtain forms:

- Access [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)
- Call (800) 877-6881.
- Visit:
  - a. Department of Revenue Tax Assistance Centers (page 11), Motor Vehicle Branch and License Offices.
  - b. Participating banks, post offices, courthouses, and libraries.
- Call the Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the forms you need.
- Write the Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022.
- TDD: (800) 735-2966 or fax (573) 526-1881.

## \*\*IMPORTANT FILING INFORMATION\*\*

**This information is for guidance only and does not state the complete law.**

## When To File Claim

The 2003 Form MO-PTC is due April 15, 2004, but you may file up to three years from the due date and still receive your credit.

## Helpful Hint

If your 2000 claim is received by April 15, 2004, but required attachments are received after (or claim is not signed by) April 15, 2004, your claim will be denied.

## Where to Mail Claim

Mail your completed Form MO-PTC and all attachments to:

Department of Revenue  
P.O. Box 2800  
Jefferson City, MO 65105-2800.

## Dollars and Cents

Rounding is required on your Form MO-PTC. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

*Example: Round \$32.49 down to \$32.00  
Round \$32.50 up to \$33.00*

## Fill-in Forms that Calculate

Access our web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) to enter your tax information, and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the claim.

## Missouri Return Inquiry Web Site

The Department of Revenue has an individual income tax return inquiry web site. The site is available 24 hours a day to check on the status of your **current year return** and can be accessed by visiting our web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax). The following information is required to obtain the status of the Missouri return: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund in whole dollars.

## Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) or call (800) 877-6881.

## Filing for Deceased Individuals

If an individual passed away in 2003, a claim may be filed by the surviving spouse if the filing status is "married filing combined" and all other qualifications are met. If there is no surviving spouse, the estate may file the claim.

A copy of the death certificate must be attached and if the check is to be issued in another name, a Federal Form 1310 must also accompany the claim. To obtain Federal Form 1310, access [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

# FORM MO-PTC

## INFORMATION TO COMPLETE FORM MO-PTC

## NAME, ADDRESS, ETC.

If all the address information on the label is correct, attach the label to the Form MO-PTC and print or type your social security number(s) and telephone number in the spaces provided.

If you did not receive a book with a peel-off label or if the label is incorrect, print or type your name(s), address, social security number(s), birthdate(s), and telephone number in the spaces provided. If you or your spouse do not have a social security number, enter "none" in the appropriate space(s). If married, enter both birthdates, even if your spouse died during the calendar year. Only check deceased box if death occurred in 2003. Do not check the box if the claimant was deceased before calendar year 2003.

Check the amended claim box if you are filing an amended claim. Complete the entire claim using the corrected figures.

### Helpful Hints

- Please use **your** social security number, **not** the social security number of a deceased relative.
- Do not use Form MO-PTC if you need to file an individual income tax return (Form MO-1040 or Form MO-1040P.) See page 2.

## FILING STATUS

Check your filing status. You can check "married — living separate for entire year" **only if you and your spouse did not at any time during the year live in the same residence.**

**Note:** If you lived at different addresses for the **entire year**, you may file a separate claim. You cannot take the \$2,000 deduction on Line 7 if you checked "married—living separate for entire year," as your filing status, and you are filing a separate claim. (*Example:* One spouse lives in a nursing or residential care facility while the other spouse remains in the home the entire year.)

### Helpful Hint

If you are legally married and living together at any time during the year, you must file married filing combined and include all household income.

## HOUSEHOLD INCOME

Household income is **all income** received by a claimant, spouse, and/or minor children (**taxable** or **nontaxable**) and includes all income from sources listed on Lines 1 through 5 of Form MO-PTC.

### LINE 1 — SOCIAL SECURITY BENEFITS

Enter the amount of social security benefits before any deductions and/or amount of social security equivalent railroad retirement benefits. **Attach Form SSA-1099(s) and/or Form RRB-1099(s).**

Lump sum distributions must be claimed in the year in which they were received.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
<b>2003</b> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE SIDE FOR MORE INFORMATION.		
Box 1. Name BETTY TAXPAYER	Box 2. Beneficiary's Social Security Number 555-66-7777	
Box 3. Benefits Paid in 2003 *\$8,400.00	Box 4. Benefits Repaid to SSA in 2003 NONE	Box 5. Net Benefits for 2003 (Box 3 minus Box 4) \$8,400.00
<b>DESCRIPTION OF AMOUNT IN BOX 3</b>		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>
Paid by check or direct deposit \$7,800.00		NONE
Medicare premiums deducted from your benefit \$600.00		
Total Additions \$8,400.00		
Benefits for 2003 \$8,400.00		
		Box 6. Voluntary Federal Income Tax Withheld NONE
		Box 7. Address BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555
		Box 8. Claim Number (Use this number if you need to contact SSA.) 555-66-7777
*Includes: \$12.00 Paid in 2003 for 2002		
Form SSA-1099-SM (1-2003) DO NOT RETURN THIS FORM TO SSA OR IRS 0603554		

### Helpful Hints

- Wait to file your return until you get your SSA-1099. This is not the statement indicating what your benefits will be, but it is the actual Form SSA-1099 received in January, 2004 that states what your benefits were for the entire 2003 year. See Diagram below.
- If you are receiving railroad retirement benefits, you should receive two Form RRB-1099s. One Form RRB-1099-R shows annuities and pensions and the other is your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier I benefits) on Line 1.

### LINE 2 — WAGES, PENSIONS, ANNUITIES, DIVIDENDS, OR INTEREST

Include the amount of **all** wages, pensions, annuities, dividends, interest income, or other income. Do not include excludable costs of pensions or annuities. (These are usually the employee's contribution to a retirement program—listed separately on Form 1099-R.) **Attach Forms W-2(s), 1099(s), 1099-R(s), 1099-DIV, 1099-INT, 1099-MISC, etc.**

### Helpful Hint

If your wages, pensions, interest, or annuities are more than \$6,000, you probably need to file an individual income tax return. File Form MO-1040P or Form MO-1040 with Form MO-PTS to claim the Property Tax Credit.

### LINE 3 — RAILROAD RETIREMENT BENEFITS

Enter the amount of railroad retirement benefits (not included in Line 1) before any deductions. This is the amount of annuities and pensions received, **not** your social security equivalent benefits. **Attach Form RRB/1099-R (Tier II).**

## LINE 4 — VETERAN BENEFITS

Include your veteran payments and benefits. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

**Exceptions:** If you are **100 percent disabled as a result of military service**, you are not required to include your veteran payments and benefits. **You must attach a letter from the Veterans Administration that states that you are 100 percent disabled as a result of military service.** To request a copy of the letter call the Veterans Administration at (800) 827-1000.

If you are a surviving spouse and your spouse was 100 percent disabled as a result of military service, all the veteran payments and benefits must be included.

## LINE 5 — PUBLIC RELIEF AND ASSISTANCE

Include the amount of public relief, public assistance, supplemental security income (SSI), Temporary Assistance (TA) payments, and unemployment benefits received by you and/or your minor children. This includes any governmental cash received. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach the letter(s) from the Social Security Administration or Form SSA-1099(s).**

### Helpful Hints

- Supplemental security income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit you must include the children's SSI benefits on Line 5.
- If you receive temporary assistance from the Family Support Division (FSD), you must include **all** cash benefits received for your **entire** household. The Department of Revenue verifies this information and failure to include total benefits may delay your refund.

## REAL ESTATE TAX/ RENT PAID

**NOTE:** Before you complete this section, you need to make sure **all** the income (including assistance) you received is reported on Form MO-PTC, Lines 1–5. **If you don't report income and include all documentation, your refund will be delayed.**

## LINE 9 — OWN YOUR HOME

If you owned and occupied your home, include the amount of real estate tax you paid. **Do not include special assessments (sewer lateral), penalties, service charges, and interest listed on your tax receipt.**

### Helpful Hint

Real estate tax paid for a prior year cannot be claimed on this form. To claim real estate taxes for a prior year, you must file a claim for that year.

Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

### Helpful Hint

If you own your home and other adults (other than spouse) live there and pay rent, the rent must be claimed as income.

**If your home or farm has more than five acres or you own a mobile home, attach Form 948, Assessor's Certification. Your county assessor will complete this form on your request. If you own a mobile home, the Form 948 must show only the value of the mobile home. Vehicles and other items on the personal property tax receipt are not allowed on the credit.**

If you share a home, report only the portion of real estate tax that was actually paid by you.

If you sold your home during the year, attach a copy of the seller's agreement to your claim.



### Helpful Hint

The percentage of your home that is used for business purposes must be subtracted from your real estate taxes paid. If you needed to use a Form 948 to calculate the amount of real estate tax, you must subtract the percentage of your home that is used for business purposes from the allowable real estate taxes paid calculated on the Form 948.

Example: Ruth has 10 acres surrounding her house. She needs to use a Form 948, because she is only entitled to receive credit for 5 acres. By her calculations, she enters \$500 on Form 948, Line 6. Ruth also uses 15% of her house for her business. She will multiply \$500 by 85% and put this figure (\$425) on Form MO-PTC, Line 9.

## LINE 10 — RENT YOUR HOME

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2003. The Form MO-CRP is on the back of the Form MO-PTC and instructions are on page 7. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, **only the portion actually paid by the claimant** can be claimed. If the rent receipt or lease is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. **Additional** persons sharing home/percentage to be entered: (1 person 50%, 2 people 33%, 3 people 25%). Total Line 8 on all the Form MO-CRP(s) completed and enter the

### Helpful Hints

- If your rent is more than 60 percent of your income, you may be claiming the portion of your rent paid by a housing assistance program. Please claim only the amount of rent **you** pay or your refund will be delayed.
- If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.
- If you don't qualify for housing assistance, please send an explanation of how additional rent is being paid.
- Utilities (air conditioning, gas, electric, etc.) are not included.
- Nursing Homes — You must deduct personal allowances (clothing, hair stylists, etc.) prior to calculating your rent.

amount in the first box on Line 10. Multiply the total by 20 percent and enter the result on Line 10.

**Attach a copy of your 2003 lease agreement(s), rent receipt(s), or a statement from your landlord. The lease agreement(s), statement, or rent receipt(s) must be signed by the landlord and include his/her tax identification or social security number and the phone number. Copies of cancelled checks (front and back) will be accepted only if your landlord will not provide a lease agreement, statement, or rent receipts.**

### Helpful Hint

An apartment is a room or suite of rooms with separate facilities for cooking and other normal household functions.

A boarding home is a house that provides meals, lodging, and the residents share common facilities.

## CREDITS

### LINE 12 — PROPERTY TAX CREDIT

Use the **Property Tax Credit** Chart on pages 9 and 10 to determine the amount of your property tax credit. See Helpful Hint on the next page.

## SIGN CLAIM

You must sign your Form MO-PTC. Both spouses must sign a combined claim. If you pay someone to prepare your claim, the preparer must also sign the claim.

If you wish to authorize the Director of Revenue, or delegate, to discuss your tax information with your preparer or any member of your preparer's firm, indicate "yes" by checking the appropriate box.

**Important:** If the Form MO-PTC is being filed on behalf of a claimant by a nursing home or residential care facility, a statement to that effect from the claimant's legal guardian must be attached to the Form MO-PTC.

## MAIL CLAIM

Send your claim and all attachments (see page 8) to: **Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.**

### Helpful Hint

Your property tax credit is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your credit, use the 2003 Property Tax Credit Chart on pages 9 and 10. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid \$800 in real estate tax and her total household income was \$14,000. Ruth will apply her tax paid and her total household income to the chart to figure out her credit amount. Even though Ruth paid \$800 in real estate tax, she is only allowed to take a credit of \$750. Ruth will use \$750 as tax paid and her total household income of \$14,000 to make the comparison. When using the chart, Ruth finds where \$14,000 and \$750 “meet” to figure her credit. The two numbers “meet” on the chart where the credit amount is \$702. Ruth will get a \$702 credit for the real estate tax she paid.

## INFORMATION TO COMPLETE FORM MO-CRP

### STEP 1

Enter all information requested on Lines 1–5. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1.

### STEP 2

Enter on Line 6 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization or agency.**

### STEP 3

If you were a resident of a nursing home or boarding home during 2003, use the applicable percentage in Line 7. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, **only the portion actually paid by the claimant** can be claimed. If the rent receipt or lease is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. If none of the reductions apply to you, enter 100 percent on Line 7.

### STEP 4

Multiply Line 6 by the percentage on Line 7. Enter this amount on Form MO-CRP, Line 8 and on Form MO-PTC, Line 10 (first box).

**Please be sure to review the final checklist on page 8 before mailing your claim.**

### Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate

Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

# FINAL CHECKLIST BEFORE MAILING YOUR CLAIM

***Your MO-PTC refund will be reduced or delayed if any of the required documentation and/or information is missing.***

**NOTE:** Be sure you and your spouse are eligible to claim the property tax credit.

**Please read instructions if you have any doubt about what is required.**

- ☐ Peel the label (if available) off the cover of your tax book and place it on the completed claim if all information on the label is correct. If any address information is not correct, discard the label and print or type the correct information in the spaces provided.
- ☐ Print or type your social security number(s) and **birthdate(s)** in the spaces provided.
- ☐ **If you are age 65 or older:** Attach a copy of your Form SSA-1099 and/or RRB-1099.
- ☐ **If you are 100 Percent Disabled Veteran:** Attach a copy of the letter received from the Department of Veteran's Affairs that states you are 100 percent disabled as a result of military service, or references the Missouri Property Tax Credit. You can call the Department of Veteran's Affairs at (800) 827-1000 to request the letter.
- ☐ **If you are 100 Percent Disabled:** Attach a copy of the letter from Social Security Administration and/or Form SSA-1099.
- ☐ **If you are 60 years of age or older and received surviving spouse benefits:** Attach a copy of Form SSA-1099.
- ☐ **If the Form MO-PTC is being filed on behalf of a claimant,** a statement to that effect from the claimant's legal guardian (or Power of Attorney) must be attached.
- ☐ **If you owned and occupied your home:** Attach a copy of your **paid** 2003 real estate tax receipt(s).
- ☐ **If you owned and occupied your home and more than five acres:** Attach a copy of your **paid** 2003 real estate tax receipt(s) **and** a Form 948, Assessor's Certification.
- ☐ **If you owned and occupied a mobile home:** Attach a copy of your **paid** 2003 personal property/real estate tax receipt(s) **and** a Form 948, Assessor's Certification.
- ☐ **If you rent your home:** Fill out the 2003 Form MO-CRP, Certification of Rent Paid. A copy of the lease agreement, rent receipt(s), or a statement from your landlord are attached to Form MO-CRP.
- ☐ Sign Form MO-PTC. (Both spouses must sign if filing a combined claim.)
- ☐ Retain a copy of your claim for your records.

**NOTE:** Copies of cancelled checks are not acceptable for your real estate tax receipt.

***Important:*** Attach your Form MO-PTC and supporting documentation and mail to:  
**Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.**



- A. Enter amount from Line 8 here \_\_\_\_\_ (If amount is more than \$750, use \$750 to look up your credit.)  
 B. Enter amount from Line 11 here \_\_\_\_\_ (If amount is more than \$750, use \$750 to look up your credit.)  
 C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTC, Line 12.

## 2003 PROPERTY TAX CREDIT CHART

**AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTC, LINE 11 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID**

		FROM										FROM										FROM																	
		726	701	676	651	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1								
		TO										TO										TO																	
		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25								
FROM	TO	Refund is the actual total amount of allowable real estate tax paid or rent credit equivalent not to exceed \$750 (Form MO-PTC, Line 11).																																					
1	13,000	729	704	679	654	629	604	579	554	529	504	479	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4								
\$13,001	\$13,300	721	696	671	646	621	596	571	546	521	496	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21									
13,301	13,600	712	687	662	637	612	587	562	537	512	487	462	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12									
13,601	13,900	702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2									
13,901	14,200	693	668	643	618	593	568	543	518	493	468	443	418	393	368	343	318	293	268	243	218	193	168	143	118	93	68	43	18										
14,201	14,500	683	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8										
14,501	14,800	672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22											
14,801	15,100	661	636	611	586	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11											
15,101	15,400	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25												
15,401	15,700	638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13												
15,701	16,000	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1												
16,001	16,300	614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14													
16,301	16,600	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1													
16,601	16,900	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13														
16,901	17,200	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25															
17,201	17,500	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11															
17,501	17,800	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22																
17,801	18,100	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7																
18,101	18,400	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17																	
18,401	18,700	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2																	
18,701	19,000																																						

EXAMPLE:

If Line 8 is \$19,000 and Line 11 of Form MO-PTC is \$275, then the tax credit would be \$27.

**EXAMPLE:**  
 If Line 8 is \$19,000 and Line 11 of Form MO-PTC is \$275, then the tax credit would be \$27.

	FROM										FROM																			
	726	701	676	651	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1
	TO										TO																			
Amount from page 1 of chart, Line A or Form MO-PTC, Line 8 — NET HOUSEHOLD INCOME	750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
FROM TO																														
19,001 19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11										
19,301 19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20											
19,601 19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4											
19,901 20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12												
20,201 20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20													
20,501 20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2													
20,801 21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9														
21,101 21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16															
21,401 21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22																
21,701 22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3																
22,001 22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																	
22,301 22,600	289	264	239	214	189	164	139	114	89	64	39	14																		
22,601 22,900	268	243	218	193	168	143	118	93	68	43	18																			
22,901 23,200	248	223	198	173	148	123	98	73	48	23																				
23,201 23,500	227	202	177	152	127	102	77	52	27	2																				
23,501 23,800	205	180	155	130	105	80	55	30	5																					
23,801 24,100	184	159	134	109	84	59	34	9																						
24,101 24,400	162	137	112	87	62	37	12																							
24,401 24,700	139	114	89	64	39	14																								
24,701 25,000	116	91	66	41	16																									

This area indicates no credit is allowable.

Examples:

If Line 8 of Form MO-PTC is \$13,000 or less, and Line 11 is \$176 the tax credit would be \$176.  
If Line 8 of Form MO-PTC is \$16,050 and Line 11 is \$750, the tax credit would be \$626.  
If Line 8 of Form MO-PTC is \$24,400 and Line 11 is \$700, the tax credit would be \$112.

## Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

### **Cape Girardeau**

3102 Blattner Dr., Suite 102  
Income Tax: (573) 290-5363  
Business Tax: (573) 290-5850

### **Columbia**

1500 Vandiver Dr., Room 113  
Income Tax: (573) 884-6851  
Business Tax: (573) 884-3814

### **Jefferson City**

3237 W. Truman Blvd., Suite 100  
Income Tax: (573) 522-1578  
Business Tax: (573) 751-7191

### **Joplin**

1110 E. Seventh St., Suite 400  
Income Tax: (417) 629-3473  
Business Tax: (417) 629-3070

### **Kansas City**

615 East 13th St., Room B-2  
Income Tax: (816) 889-2920  
Business Tax: (816) 889-2944

### **Springfield**

149 Park Central Square,  
Room 313  
Income Tax: (417) 895-6445  
Business Tax: (417) 895-6474

### **St. Louis**

3256 Laclede Station Rd.,  
Suite 101  
Maplewood, Missouri  
Income Tax: (314) 877-0178  
Business Tax: (314) 877-0177

### **St. Joseph**

525 Jules, Room 314  
Income Tax: (816) 387-2642  
Business Tax: (816) 387-2230

## Other Important Phone Numbers

<b>Form Ordering</b>	<b>(800) 877-6881</b>
Form Order Questions	(573) 751-5337
Electronic Filing Information	(573) 751-3930
Forms-by-Fax	(573) 751-4800
Missouri Refund Inquiry	(573) 751-3505

## Missouri SenioRx Program

Phone: (866) 556-9316 or  
[www.missouriseniorx.com](http://www.missouriseniorx.com)

**Download forms or check the status of your refund from our web site**

**[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**

Suggestions for Tax System Improvements e-mail: [taxsuggest@dor.mo.gov](mailto:taxsuggest@dor.mo.gov)

Property Tax Credit e-mail: [propertytaxcredit@dor.mo.gov](mailto:propertytaxcredit@dor.mo.gov)